

**1994 Fiscal Year**

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**Report On The  
Statewide  
Single Audit**

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My fellow citizens of the State of Washington:

I am pleased to present this overview of Washington State government operations for the fiscal year ending June 30, 1994. This report summarizes the Statewide Single Audit, which is issued every year by the State Auditor's Office.

During the fiscal year, we examined the activities of 112 state government agencies, boards and commissions — two-thirds of all state agencies — to make sure their financial records were in order and that they followed certain laws and regulations. The specific results of the review as well as a comprehensive compendium of other financial information are compiled in the Statewide Single Audit.

This report is not intended to reflect on everything contained in the Statewide Single Audit. Rather, it describes generally the condition we found state agencies in during our audits of the 1994 fiscal year. As a result of the audits, the State Auditor's Office issued an unqualified opinion on the state's General Purpose Financial Statements. Such an opinion means we found nothing materially wrong.

A majority of state agencies received audits without findings. However, we did identify some problems related to internal controls and agency compliance with laws, rules and regulations. There were 127 audit findings shared among 36 agencies. Most of the problems were concentrated in major agencies and institutions, which have large and complex operations and where controls are more difficult to put in place.

We truly consider our audits as management tools for agencies to use to improve their operations. Audits should not be viewed as negative instruments intended to place blame. Agencies agreed with more than 90 percent of our findings and made commitments to make improvements. The percentage shows that auditing is a truly constructive and important process.

I hope you find this report useful.

Sincerely,

A handwritten signature in black ink, appearing to read "Brian Sonntag", with a stylized, flowing script.

**BRIAN SONNTAG**  
STATE AUDITOR

# **Washington's Finances At A Glance**

## **Where The Money Comes From**

**FY 1994** **(Millions)**

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<b>Retail Sales Tax</b>	<b>\$4,007</b>
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<b>Business and Occupation Tax</b>	<b>1,407</b>
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<b>Property Tax</b>	<b>956</b>
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<b>Motor Vehicle and Fuel Tax</b>	<b>632</b>
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<b>Excise Tax</b>	<b>784</b>
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<b>Liquor, Beer, Wine and Tobacco Tax</b>	<b>324</b>
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<b>Other Taxes</b>	<b><u>889</u></b>
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<b>TOTAL TAXES</b>	<b><u>\$8,999</u></b>
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<b>Federal Grants</b>	<b>\$3,742</b>
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<b>Licenses, Permits, and Fees</b>	<b>450</b>
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<b>Bond Proceeds</b>	<b>649</b>
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<b>Other Miscellaneous Revenue</b>	<b><u>1,562</u></b>
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<b>TOTAL FINANCING SOURCES</b>	<b><u>\$15,402</u></b>
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# **Washington's Finances At A Glance**

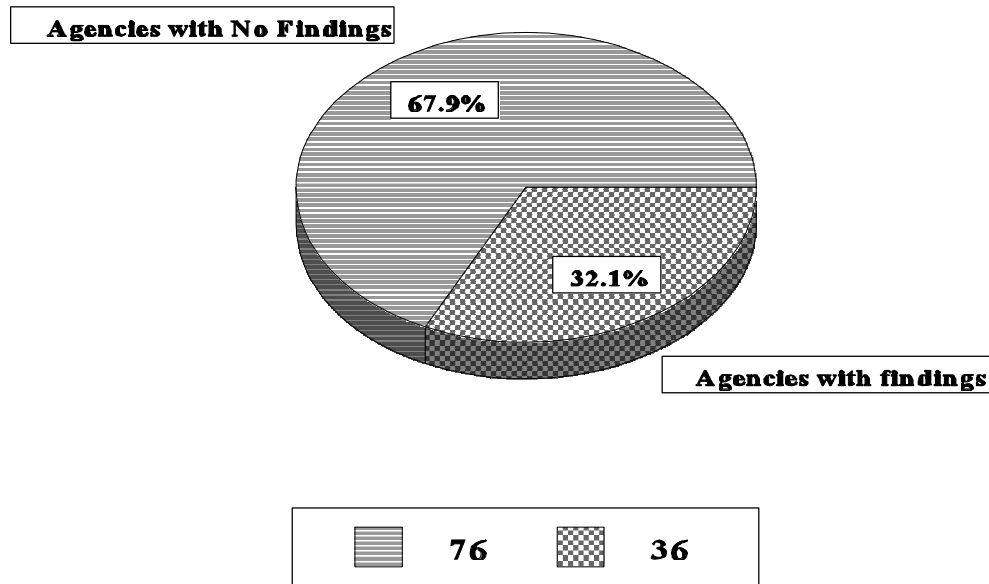
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## **Where The Money Goes**

<b>FY 1994</b>	<b>(Millions)</b>
<b>K through 12 Basic Education</b>	<b>\$4,008</b>
<b>State Employee Wages and Benefits</b>	<b>3,322</b>
<b>Public Assistance</b>	<b>3,365</b>
<b>Grants</b>	<b>1,472</b>
<b>Purchased Goods and Services</b>	<b>1,047</b>
<b>Roads, Equipment, Buildings, Etc.</b>	<b>1,038</b>
<b>Principal and Interest Payments</b>	<b>531</b>
<b>Contracts with Private Parties</b>	<b>81</b>
<b>Travel</b>	<b><u>72</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>\$14,936</u></b>

# FINDINGS

## Agencies without Findings



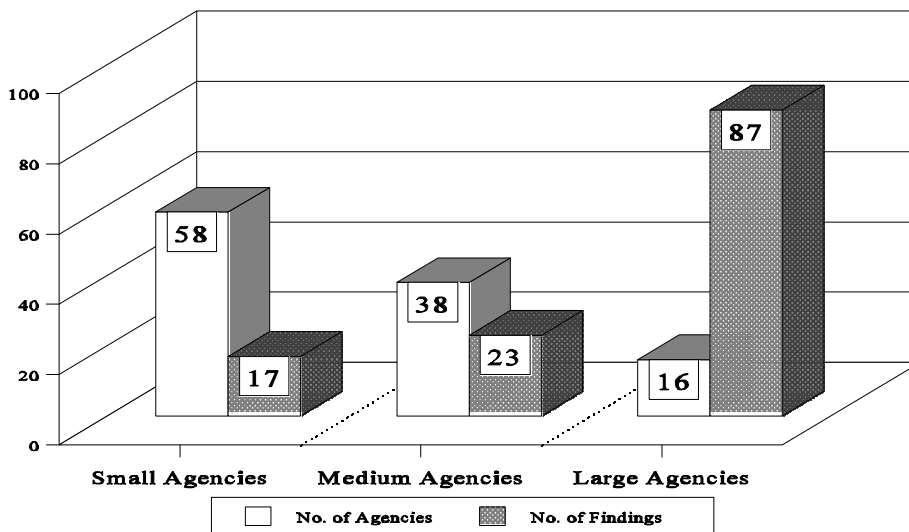
## Keys to Accountability and Compliance

There are identifiable traits which contribute to an agency's audit success. These factors, if present, can foster a climate for accountability over agency assets and assure compliance with laws and regulations.

- ✓ The agency has a knowledgeable, well trained accounting staff who is familiar with all aspects of accounting practices.
- ✓ An active internal audit department is used as a resource for monitoring operations and to identify and resolve problems before they surface.
- ✓ Proper internal controls are in place to ensure compliance and reduce risk of loss or fraud.
- ✓ Agencies use the audit as a constructive tool to help them continually update and improve their practices.
- ✓ Agency management quickly implements suggested recommendations.
- ✓ Staff is familiar with the Office of Financial Management (OFM), federal and other regulations.

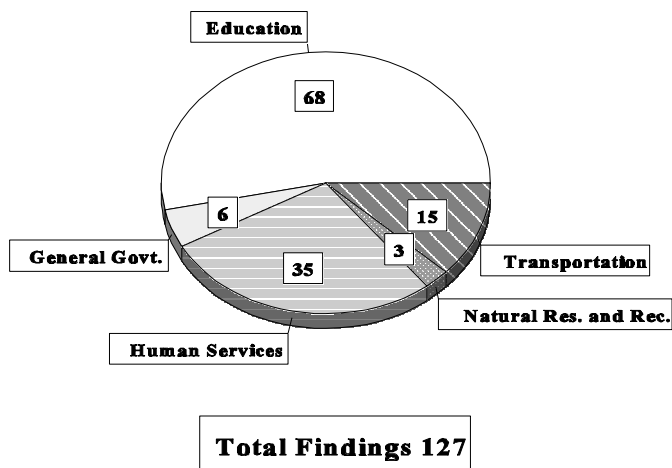
# FINDINGS

## Findings by Size of Agency



\* See Appendix B for complete listing.

## Findings by Functional Area



There is a correlation between the number of findings an agency receives and agency size. As the charts indicate, while there are a great many small agencies, they receive relatively few audit findings. Large agencies, while few in number, receive the most findings.

There are reasons to support that audit findings are concentrated in larger agencies. Large agencies have sophisticated systems, greater activity and the nature of their operations in general is more complex. There is often an element of decentralization with more programs and more people to manage. Also a factor, is larger agencies are more likely to receive federal funds which require more controls and policies to be in place and followed. Simply put, in large agencies there is more that can go wrong which accounts for the greater issuance of findings.

✓ Audited agencies concurred with more than 90 percent of the findings.

# RECOMMENDATIONS

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**B**ased on our 1994 review of the state agencies, boards and commissions which are included in the Statewide Single Audit the State Auditor's Office recommends:

State agencies should continue implementing the Performance-Based Government Act of 1993 which requires, among other things, the director of the Office of Financial Management to develop and maintain a system of internal controls and internal audits to be adopted by each agency.

State agencies should commit to strengthening their investment in staff training in the areas of state/federal administrative and financial policies. This training will prevent misinterpretation and unfamiliarity with state regulations, laws that apply to specific agencies, and federal statutes.

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# **REVIEW OF STATE OPERATIONS BY FUNCTION**

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# HUMAN SERVICES

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## ***Human Services at a Glance***

<b>Number of Agencies (page 17).....</b>	<b>12</b>
<b>Number of Agencies with Findings.....</b>	<b>7</b>
<b>Number of Agencies without Findings.....</b>	<b>5</b>
<b>Number of Findings.....</b>	<b>35</b>
<b>1994 Expenditures.....</b>	<b>\$5.1 billion</b>

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The funding received and spent by the state agencies comprising Human Services is second only to that allocated for Education. At \$5.1 billion in 1994, the cost for providing human services for the citizens of Washington state continues to reach record highs with each successive year. Providing for the general welfare of citizens, many of whom are disadvantaged, is an important role of state government. It also is an enormous task and these services are delivered

to the public through large, complex and decentralized systems that can lead to difficulty in maintaining proper financial stewardship and legal compliance.

Agencies within Human Services received considerable findings during 1994, 35 in all. Twelve agencies were audited and seven received findings. There were ten instances of repeat findings from the previous year's audits. In response, department management concurrence with our findings was high and most have taken corrective action to improve their systems and operations.

Human Services receives the largest amount of federal funding of any functional area, the majority of which goes to the massive Department of Social and Health Services (DSHS). More than \$2 billion out of a \$4.3 billion annual agency budget is federally funded. DSHS operates 13 major federal programs such as Medicaid and Aid to Families with Dependent Children as well as smaller programs ranging from Refugee Assistance to Foster Care.

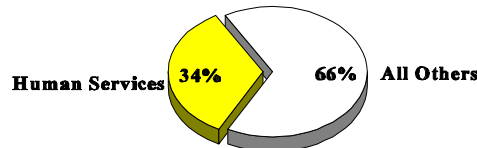
Problems identified in the agency's 1994 audit again reflected insufficient monitoring of contractors and subrecipients. For example, the audit found that the agency's Division of Children and Family Services did not have procedures in place to make sure day care providers were billing properly based on the hours children were actually in attendance. We also found that the agency's Community Services Division did not have adequate procedures to ensure that fraudulent overpayments were recovered from recipients of Aid to Families with Dependent Children.

Compensation of injured workers and crime victims is the responsibility of the Department of Labor and Industries. The last audit had 13 findings which identified problems with internal controls in cash receipting, fixed assets, state-owned vehicles, computer systems and other areas.

Another important function of the human services system is the administration and operation of the state's prisons by the Department of Corrections. In 1994 the Department received six findings. We noted internal control weaknesses relating to cash receipts and inventory of fixed assets and consumables and merchandise. For instance, the audit revealed inadequate segregation of duties at 20 percent of the Corrections locations tested in the handling of cash receipts and disbursements. When one individual has total control over any type of public asset, there is increased risk that errors and irregularities could occur and not be detected promptly. The Department concurred with our findings and has implemented our recommendations to strengthen its controls in these areas.

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**Percent of Human Services Funding**



# EDUCATION

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## ***Education at a Glance***

<b>Number of Agencies (page 15).....</b>	<b>42</b>
<b>Number of Agencies with Findings.....</b>	<b>19</b>
<b>Number of Agencies without Findings.....</b>	<b>23</b>
<b>Number of Findings.....</b>	<b>68</b>
<b>1994 Expenditures.....</b>	<b>\$6.5 billion</b>

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**E**ducation continues to dominate the state's budget with spending reaching to more than \$6.5 billion in 1994. The State Auditor's Office regularly reviews all of Washington's 300 local school districts and at the state level, all of the institutions of higher education, as well as the Office of the Superintendent of Public Instruction.

Because school districts are audited at the local level, they are not reflected in the Statewide Single Audit Report. However, the office of their overseeing agency, the Superintendent of Public Instruction, is. The Superintendent of Public Instruction is charged with overseeing the state's constitutional responsibility to provide funding for public education to school age children.

The Office of the Superintendent of Public Instruction (OSPI) received five findings during its annual audit last year. Among these were findings related to travel regulations and employee use of the state long distance system and cellular telephones. It was noted that the Office did not always follow state travel regulations as required by the Office of Financial Management when scheduling conferences or committee meetings. A conference for support staff was scheduled at a non-state facility and OSPI did not justify the use of the facility which can result in unnecessary costs.

The higher education system of Washington is a complex grouping of institutions which provide course study, research, and public service to students throughout the state community colleges, colleges, and universities. The operating systems which provide these services are often decentralized which can create problems in financial stewardship if proper controls are not in place.

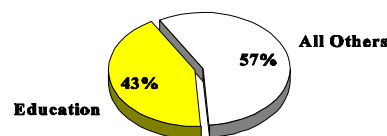
Higher Education institutions received a significant 58 findings in 1994. There were 15 instances of fraud and/or illegal acts. The sheer size of the agencies is a large factor in contributing to this number. Decentralization at the branch and program level creates an environment which exposes the institutions to certain risks.

With those facts in mind, colleges and universities are taking steps to improve their operations in order to reduce the risk of noncompliance and possible misuse or misappropriation of funds. For example, the University of Washington, while receiving a total of 24 findings in both its annual audit and a special examination, has developed training programs to address issues that have been audit factors in the past.

As recipients of a large amount of grant money, researchers at the University of Washington are responsible for monitoring grant expenditures for their work without necessarily having financial backgrounds and training. This is changing. Faculty Grants Management Workshops have been developed to address the regulations required by funding agencies, and federal and state governments. These programs are now mandatory for all faculty members and principal investigators who receive externally funded grants and contracts. There is also a new course on internal controls, describing what they are, what they do, and why they are necessary in order to help protect public resources. This kind of commitment to training should help to garner positive results in future audits.

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**Percent of Education Funding**



# TRANSPORTATION

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## ***Transportation at a Glance***

<b>Number of Agencies (page 18).....</b>	<b>6</b>
<b>Number of Agencies with Findings.....</b>	<b>3</b>
<b>Number of Agencies without Findings.....</b>	<b>3</b>
<b>Number of Findings.....</b>	<b>15</b>
<b>1994 Expenditures.....</b>	<b>\$1.3 billion</b>

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From summer construction and repair of roads to the winter snow-plowing of mountain passes, the Department of Transportation is one of the most visible agencies in state government with products and services citizens use every day. It is a large agency that dominates the transportation functional area both in profile and expenditures. The grouping also includes the State Patrol, the Department of Licensing, and the Washington State Maritime Commission. Together all transportation-related agencies have expenditures close to \$1.3 billion.

In the 1994 audit of the Department of Transportation we noted 13 findings which included instances of internal control weaknesses relating to accounts receivables and accountability of fixed assets and consumable inventory. Most of the findings related to legal compliance.

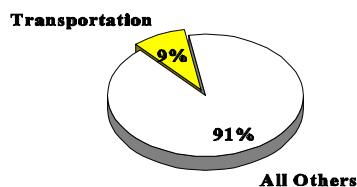
Of the 13 total findings, nine dealt with issues at the Washington State Ferries (WSF) division. For example, we recommended that the WSF division strengthen controls over ticket sales and revenue collections at ferry terminals. During the course of the audit we noted weaknesses such as leaving the cash drawer open during multiple transactions and not all checks received at the point of sale were immediately restrictively endorsed. These practices contribute to an inadequate system of internal control which can create a situation in which misappropriation of public funds could occur without detection. WSF is in the process of installing a new Point of Sale system at their ferry terminals which should help to correct some of the control problems noted in the 1994 audit.

Other findings included inadequate documentation for private vehicle travel mileage reimbursement and lack of segregation of duties in the accounts payable department. The agency has made efforts to resolve these issues and has implemented a plan for corrective action. This will be reviewed during our next audit.

The 1994 Department of Transportation audit also reflected notable progress. Over the year, the agency resolved six findings from the prior audit and demonstrated significant improvement relating to three others. This shows the department management's commitment to improving its systems to promote better accountability.

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**Percent of Transportation Funding**



# NATURAL RESOURCES

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## ***Natural Resources at a Glance***

<b>Number of Agencies (page 17).....</b>	<b>20</b>
<b>Number of Agencies with Findings.....</b>	<b>3</b>
<b>Number of Agencies without Findings.....</b>	<b>17</b>
<b>Number of Findings.....</b>	<b>3</b>
<b>1994 Expenditures.....</b>	<b>\$ .6 billion</b>

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Agencies related to agriculture are a large and integral part of the Natural Resources functional grouping. The departments and commissions which oversee and market products of the state's farming industry play an important role in fostering the world renown recognition this state receives for its agricultural products.

The value of production of Washington's crops and livestock amounts to over \$5 billion in

annual sales. Well over half of that amount is from the sales of crops only, not including specialty items such as nursery and horticulture products.

There are several state commissions dedicated to the grading, standardizing, and marketing of agriculture commodities. These small entities are largely located in the eastern half of the state. While they have a direct relationship with the Department of Agriculture, they are agencies unto themselves with elected governing boards.

All of the commodity commissions audited during 1994, including the Red Raspberry Commission, the Barley Commission, the Asparagus Commission, the Fruit Commission, the Blueberry Commission, and the Potato Commission received no findings in their 1994 audits indicating that in the areas we looked at, there were no instances of legal noncompliance.

The Department of Agriculture itself received one finding in the 1994 audit. The State Auditor's Office recommended that the Department ensure the completion of physical inventory of fixed assets as well as maintain all assets defined as small and attractive on their inventory system. Without a physical inventory and reconciliation, the potential for loss, unauthorized use, and misappropriation of fixed assets increases. The Department of Agriculture has since completed an inventory and finalized its internal policies and procedures and expects to have all records updated by the close of fiscal year 1995.

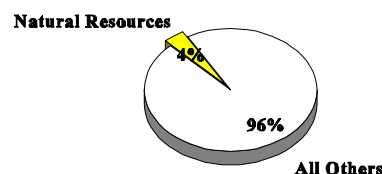
Also included in this area, are the agencies related to the management of the state's natural and environmental resources. These include the Parks and Recreation Commission, the Interagency Committee for Outdoor Recreation, and the Columbia River Gorge Commission. In general these agencies are in compliance with laws and regulations and properly accounting for the assets of the state. No agency in the grouping received more than one finding.

Of note is the clean audit received by the Department of Fisheries and Wildlife. This was the first audit since the individual departments of Fisheries and Wildlife combined to form one agency. The first examination of the agency indicates what appears to be a sound union of the two departments.

In the audit of the Department of Natural Resources we noted one repeat finding in the areas of internal controls relating to automated data processing. The agency has indicated that our recommendations will be implemented to correct this matter.

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**Percent of Natural Resources Funding**



# GENERAL GOVERNMENT

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## ***General Government at a Glance***

<b>Number of Agencies (page 16).....</b>	<b>32</b>
<b>Number of Agencies with Findings.....</b>	<b>4</b>
<b>Number of Agencies without Findings.....</b>	<b>28</b>
<b>Number of Findings.....</b>	<b>6</b>
<b>1994 Expenditures.....</b>	<b>\$1.5 billion</b>

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General government agencies are a unique group. Large and small, commissions and departments, the diversity of this area includes agencies in all three branches of government: executive, legislative and judicial. Their tie to one another is in their role to provide support services for the operation of other program-related agencies. Some of these are the State Investment Board, the Lottery Commission and the Department of General Administration.

In 1994, there were a total of six findings in four agencies within General Government. With 32 agencies audited this year, the numbers indicate that General Government is, for the most part, in good financial health and generally in compliance with laws and regulations.

Internal control weaknesses in cash receipting were at issue in two General Government agencies' audit findings. An audit revealed that the Office of the Secretary of State experienced a loss in a petty cash change account. Internal controls were not in place to adequately restrict access to the change account cash, the cash register, and the keys to the safe. Additionally, supervisors did not ensure that cash was balanced on a daily basis and there were no written procedures for the change account or for cash handling. Limited staff resources and insufficient training contributed to these conditions. The Office of the Secretary of State has worked with the Auditor's Office to implement proper internal control procedures and brief staff on handling petty cash in order to prevent future losses. This will be reviewed in our next regularly scheduled audit.

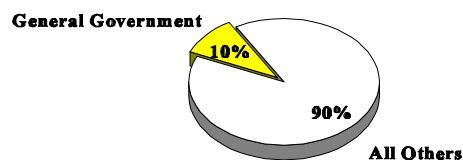
A similar finding was revealed in our first audit at the newly formed Department of Community, Trade and Economic Development. Our examiners found that policies and procedures were not in place to control cash receipting at the various customer service locations within the agency and internal control weaknesses were present. The Department concurred with our finding. This agency was formed from a merger of the Departments of Community Development and Commerce and Economic Development. Combining the two has meant merging administrative policies. The new agency has prepared a draft cash receipts policy with further plans to train the service area staff in proper handling of cash receipts.

Accountability of fixed assets was at issue in two other findings. With proper controls in place, the agencies which make up general government should be able to eliminate their problems in these areas.

The State Auditor's Office recommends the agencies within General Government pay particular attention to policies and procedures relating to cash receipts and fixed assets. Both of these areas have a high risk of misuse and unauthorized use.

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**Percent of General Government Funding**



# APPENDIX A

## AUDIT REPORTS FOR STATE AGENCIES RELEASED DURING FISCAL YEAR 1994

AUDIT REPORT NO.	AGENCY	NUMBER OF FINDINGS	NUMBER OF REPEAT FINDINGS
<b>EDUCATION</b>			
5535	Arts Commission, Washington State	None	None
5462	Bates Technical College	None	None
5443	Bellevue Community College	None	None
5455	Bellingham Technical College	None	None
5441	Big Bend Community College	None	None
5549	Central Washington University	3	None
5547	Central Washington University/Assoc. Students	None	None
5548	Central Washington University/Housing & Food	None	None
5471	Centralia College	None	None
5481	Clark College	None	None
5463	Clover Park Technical College	None	None
5482	Columbia Basin Community College	None	None
5504	Community and Technical Colleges, State Board	None	None
5533	Community Colleges of Spokane	None	None
5491	Deaf, State School for the	None	None
5459	Eastern Washington State Historical Society	None	None
5460	Eastern Washington State Historical Society	None	None
5540	Eastern Washington University	None	None
5440	Edmonds Community College	1	None
5545	Everett Community College	7	1
5490	Evergreen State College, The	None	None
5536	Green River Community College	1	None
5470	Higher Education Coordinating Board	None	None
5516	Highline Community College	None	None
5479	Historical Society, Washington State	1	1
5461	Joint Center for Higher Education	2	None
5499	Lake Washington Technical College	1	None
5517	Lower Columbia College	1	None
5552	Olympic College	2	None
5513	Peninsula College	None	None
5465	Pierce College	None	None
5480	Public Instruction, Superintendent of	5	None
5497	Renton Technical College	1	None

# APPENDIX A

## AUDIT REPORTS FOR STATE AGENCIES RELEASED DURING FISCAL YEAR 1994

AUDIT REPORT NO.	AGENCY	NUMBER OF FINDINGS	NUMBER OF REPEAT FINDINGS
5543	Seattle Community Colleges - District No. 6	2	None
5452	Skagit Valley College	1	None
5456	South Puget Sound Community College	None	None
5518	Tacoma Community College	None	None
5537	University of Washington	23	4
5431	University of Washington	1	None
5512	Walla Walla Community College	3	None
5539	Washington State University	5	1
5483	Wenatchee Valley College	None	None
5531	Western Washington University	5	1
5439	Whatcom Community College	None	None
5474	Workforce Training & Education Coord. Board	1	None
5542	Yakima Valley Community College	2	None

## GENERAL GOVERNMENT

5503	Attorney General, Office of	None	None
5506	Commission on Supreme Court Reports	None	None
5521	Community, Trade, & Economic Development	2	1
5550	Convention and Trade Center, State	None	None
5475	Economic and Revenue Forecast Council	None	None
5509	Financial Institutions, Department of	None	None
5458	Gambling Commission	None	None
5485	General Administration, Department of	None	None
5493	General Administration, Department of	None	None
5551	Housing Finance Commission, Washington State	None	None
5546	Information Systems, Department of	1	None
5520	Insurance Commissioner, Office of	None	None
5477	Investment Board, State	None	None
5500	Legislative Budget Committee	None	None
5544	Liquor Control Board	None	None
5526	Liquor Control Board	None	None
5464	Lottery Commission, State	None	None
5530	Military Department	None	None
5484	Minority & Women's Business Enterprise	None	None

# APPENDIX A

## AUDIT REPORTS FOR STATE AGENCIES RELEASED DURING FISCAL YEAR 1994

AUDIT REPORT NO.	AGENCY	NUMBER OF FINDINGS	NUMBER OF REPEAT FINDINGS
5524	Office of Financial Management	1	None
5495	Office of State Treasurer	None	None
5428	Office of the State Actuary	None	None
5492	Personnel, Department of	None	None
5453	Public Disclosure Commission	None	None
5454	Public Printing	None	None
5478	Retirement Systems, Department of	None	None
5541	Revenue, Department of	None	None
5473	Secretary of State	2	1
5430	State Law Library	None	None
5466	Statute Law Committee	None	None
5467	Supreme Crt/Crt of Appeals/Administrator Crts	None	None
5505	Tax Appeals, Board of	None	None
5494	Utilities and Transportation Commission	None	None
5476	Volunteer Firefighters, Board of	None	None

### HEALTH AND HUMAN SERVICES

5457	Blind, Department of Services for the	None	None
5508	Corrections, Department of	3	None
5424	Corrections, Department of	3	None
5486	Criminal Justice Training Commission	1	None
5514	Employment Security Department	6	2
5489	Health Care Authority, Washington State	None	None
5522	Health, Department of	None	None
5528	Human Rights Commission	1	None
5446	Indeterminate Sentence Review Board	None	None
5519	Labor and Industries, Department of	13	5
5437	Sentencing Guidelines Commission	None	None
5538	Social and Health Services, Department of	7	3
5532	Veterans' Affairs, Department of	1	None

### NATURAL RESOURCES

5496	Agriculture, Department of	1	None
5423	Apple Advertising Commission	None	None

# APPENDIX A

## AUDIT REPORTS FOR STATE AGENCIES RELEASED DURING FISCAL YEAR 1994

AUDIT REPORT NO.	AGENCY	NUMBER OF FINDINGS	NUMBER OF REPEAT FINDINGS
5435	Asparagus Commission	None	None
5449	Barley Commission	None	None
5442	Blueberry Commission	None	None
5432	Columbia River Gorge Commission	None	None
5527	Ecology, Department of	None	None
5523	Energy Office, Washington State	None	None
5469	Fish and Wildlife, Department of	None	None
5451	Fruit Commission	None	None
5487	Natural Resources, Department of	1	1
5488	Outdoor Recreation, Interagency Committee for	1	None
5501	Parks and Recreation Commission	None	None
5525	Pollution Liability Insurance Agency	None	None
5498	Potato Commission	None	None
5468	Puget Sound Water Quality Authority	None	None
5436	Red Raspberry Commission	None	None
5448	Wheat Commission	None	None
5450	Wildlife, Department of	None	None
5434	Winter Recreation Commission	None	None

### TRANSPORTATION

5515	Air Transportation Commission	None	None
5507	Licensing, Department of	None	None
5438	Licensing, Department of	1	None
5534	Pilotage Commissioners, Board of	None	None
5472	State Patrol, Washington	None	None
5529	Transportation, Department of	13	3
5511	Washington State Maritime Commission	1	None

To receive a copy of any of the Audit Reports listed, please mail requests to:  
State Auditor's Office, P.O. Box 40021, Olympia, WA 98504-0021,  
or telephone (360) 753-5277.

# APPENDIX B

## AUDIT REPORTS FOR STATE AGENCIES RELEASED DURING FISCAL YEAR 1994 ARRANGED BY SIZE

AUDIT REPORT NO.	AGENCY	NUMBER OF FINDINGS	NUMBER OF REPEAT FINDINGS	AGENCY COUNT
<b>LARGE AGENCIES</b>				
5538	Social and Health Services, Department of	7	3	1
5529	Transportation, Department of	13	3	2
5431	University of Washington	1	None	3
5537	University of Washington	23	4	
5514	Employment Security Department	6	2	4
5480	Public Instruction, Superintendent of	5	None	5
5508	Corrections, Department of	3	None	6
5424	Corrections, Department of	3	None	
5519	Labor and Industries, Department of	13	5	7
5541	Revenue, Department of	None	None	8
5539	Washington State University	5	1	9
5485	General Administration, Department of	None	None	10
5493	General Administration, Department of	None	None	
5521	Community, Trade, & Economic Development	2	1	11
5495	Office of State Treasurer	None	None	12
5478	Retirement Systems, Department of	None	None	13
5531	Western Washington University	5	1	14
5477	Investment Board, State	None	None	15
5487	Natural Resources, Department of	1	1	16
<b>MEDIUM AGENCIES</b>				
5549	Central Washington University	3	None	1
5548	Central Washington University/Housing & Food	None	None	
5547	Central Washington University/Assoc. Students	None	None	
5522	Health, Department of	None	None	2
5540	Eastern Washington University	None	None	3
5490	Evergreen State College, The	None	None	4
5546	Information Systems, Department of	1	None	5
5464	Lottery Commission, State	None	None	6
5543	Seattle Community Colleges - District No. 6	2	None	7
5527	Ecology, Department of	None	None	8
5489	Health Care Authority, Washington State	None	None	9

# APPENDIX B

## AUDIT REPORTS FOR STATE AGENCIES RELEASED DURING FISCAL YEAR 1994 ARRANGED BY SIZE

AUDIT REPORT NO.	AGENCY	NUMBER OF FINDINGS	NUMBER OF REPEAT FINDINGS	AGENCY COUNT
5533	Community Colleges of Spokane	None	None	10
5496	Agriculture, Department of	1	None	11
5526	Liquor Control Board	None	None	12
5544	Liquor Control Board	None	None	
5469	Fish and Wildlife, Department of	None	None	13
5471	Centralia College	None	None	14
5474	Workforce Training & Education Coord. Board	1	None	15
5492	Personnel, Department of	None	None	16
5550	Convention and Trade Center, State	None	None	17
5520	Insurance Commissioner, Office of	None	None	18
5470	Higher Education Coordinating Board	None	None	19
5455	Bellingham Technical College	None	None	20
5472	State Patrol, Washington	None	None	21
5532	Veterans' Affairs, Department of	1	None	22
5503	Attorney General, Office of	None	None	23
5454	Public Printing	None	None	24
5524	Office of Financial Management	1	None	25
5443	Bellevue Community College	None	None	26
5542	Yakima Valley Community College	2	None	27
5499	Lake Washington Technical College	1	None	28
5497	Renton Technical College	1	None	29
5518	Tacoma Community College	None	None	30
5465	Pierce College	None	None	31
5452	Skagit Valley College	1	None	32
5516	Highline Community College	None	None	33
5536	Green River Community College	1	None	34
5545	Everett Community College	7	1	35
5457	Blind, Department of Services for the	None	None	36
5523	Energy Office, Washington State	None	None	37
5481	Clark College	None	None	38

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## AUDIT REPORTS FOR STATE AGENCIES RELEASED DURING FISCAL YEAR 1994 ARRANGED BY SIZE

AUDIT REPORT NO.	AGENCY	NUMBER OF FINDINGS	NUMBER OF REPEAT FINDINGS	AGENCY COUNT
<b>SMALL AGENCIES</b>				
5450	Wildlife, Department of	None	None	1
5475	Economic and Revenue Forecast Council	None	None	2
5509	Financial Institutions, Department of	None	None	3
5448	Wheat Commission	None	None	4
5507	Licensing, Department of	None	None	5
5438	Licensing, Department of	1	None	
5482	Columbia Basin Community College	None	None	6
5525	Pollution Liability Insurance Agency	None	None	7
5498	Potato Commission	None	None	8
5430	State Law Library	None	None	9
5458	Gambling Commission	None	None	10
5534	Pilotage Commissioners, Board of	None	None	11
5551	Housing Finance Commission, Washington State	None	None	12
5434	Winter Recreation Commission	None	None	13
5439	Whatcom Community College	None	None	14
5460	Eastern Washington State Historical Society	None	None	15
5459	Eastern Washington State Historical Society	None	None	
5440	Edmonds Community College	1	None	16
5451	Fruit Commission	None	None	17
5476	Volunteer Firefighters, Board of	None	None	18
5441	Big Bend Community College	None	None	19
5504	Community and Technical Colleges, State Board	None	None	20
5442	Blueberry Commission	None	None	21
5437	Sentencing Guidelines Commission	None	None	22
5423	Apple Advertising Commission	None	None	23
5435	Asparagus Commission	None	None	24
5506	Commission on Supreme Court Reports	None	None	25
5511	Washington State Maritime Commission	1	None	26
5446	Indeterminate Sentence Review Board	None	None	27
5436	Red Raspberry Commission	None	None	28
5501	Parks and Recreation Commission	None	None	29
5449	Barley Commission	None	None	30

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AUDIT REPORT NO.	AGENCY	NUMBER OF FINDINGS	NUMBER OF REPEAT FINDINGS	AGENCY COUNT
5494	Utilities and Transportation Commission	None	None	31
5453	Public Disclosure Commission	None	None	32
5491	Deaf, State School for the	None	None	33
5467	Supreme Crt/Crt of Appeals/Administrator Crts	None	None	34
5530	Military Department	None	None	35
5462	Bates Techincal College	None	None	36
5552	Olympic College	2	None	37
5513	Peninsula College	None	None	38
5517	Lower Columbia College	1	None	39
5483	Wenatchee Valley College	None	None	40
5512	Walla Walla Community College	3	None	41
5463	Clover Park Technical College	None	None	42
5432	Columbia River Gorge Commission	None	None	43
5473	Secretary of State	2	1	44
5486	Criminal Justice Training Commission	1	None	45
5456	South Puget Sound Community College	None	None	46
5515	Air Transportation Commission	None	None	47
5505	Tax Appeals, Board of	None	None	48
5535	Arts Commission, Washington State	None	None	49
5479	Historical Society, Washington State	1	1	50
5461	Joint Center for Higher Education	2	None	51
5500	Legislative Budget Committee	None	None	52
5528	Human Rights Commission	1	None	53
5484	Minority & Women's Business Enterprise	None	None	54
5488	Outdoor Recreation, Interagency Committee for	1	None	55
5466	Statute Law Committee	None	None	56
5468	Puget Sound Water Quality Authority	None	None	57
5428	Office of the State Actuary	None	None	58